

## § 232.305

this section and the formatting requirements of the EDGAR Filer Manual.

[58 FR 14670, Mar. 18, 1993, as amended at 59 FR 67762, Dec. 30, 1994; 61 FR 24655, May 15, 1996; 62 FR 36458, July 8, 1997; 63 FR 13944, Mar. 23, 1998]

### **§ 232.305 Number of characters per line; tabular and columnar information.**

The narrative portion of a document shall not exceed 80 characters per line, including blank spaces, and shall not be presented in multi-column newspaper format. Non-narrative information (e.g., financial statements) may be presented in tabular or columnar format and may exceed 80 positions only if it is tagged as specified in the EDGAR Filer Manual. In no event shall information presented in tabular or columnar format exceed 132 positions wide.

### **§ 232.306 Foreign language documents and symbols.**

(a) Foreign language documents shall not be filed with the Commission in electronic format. A fair and accurate English translation of any required document shall be filed. A written representation to that effect shall be included in the English translation document and the representation shall be signed by a designated officer in the manner set forth in Rule 302 of Regulation S-T (§ 232.302). Upon request, any foreign language document otherwise required to be filed shall be provided to the Commission or the staff.

NOTE: With respect to submission of an electronic filer's latest annual budget required to be filed as Exhibit B in Form 18 (§ 249.218 of this chapter) or as Exhibit (c) in Form 18-K (§ 249.318 of this chapter), for foreign governments and political subdivisions thereof, if an English version of such filer's last annual budget as presented to its legislative body has been prepared, it shall be filed electronically. If no such version has been prepared, the budget need not be filed, but shall be provided to the Commission upon request.

(b) Foreign currency denominations shall be expressed in words or letters in

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the English language rather than representative symbols.

[58 FR 14670, Mar. 18, 1993; 58 FR 21349, Apr. 21, 1993, as amended at 59 FR 67762, Dec. 30, 1994]

### **§ 232.307 Bold face type.**

Provisions requiring presentation of information in bold face type shall be satisfied in an electronic format document by presenting such information in capital letters.

[62 FR 36458, July 8, 1997]

### **§ 232.308 Type size and font; legibility.**

Provisions relating to type size, font and other legibility requirements shall not apply to electronic format documents.

### **§ 232.309 Paper size; binding; sequential numbering; number of copies.**

(a) Requirements as to paper size, binding, and sequential page numbering shall not apply to electronic format documents.

(b) An electronic format document, submitted in the manner prescribed by the EDGAR Filer Manual, shall satisfy any requirement that more than one copy of such document be filed with or provided to the Commission.

### **§ 232.310 Marking changed material.**

Provisions requiring the marking of changed materials shall be satisfied by inserting the tag <R> before and the tag </R> following a paragraph containing changed material. Financial statements and notes thereto need not be marked for changed material.

[58 FR 14670, Mar. 18, 1993; 58 FR 21509, Apr. 21, 1993]

### **§ 232.311 Documents submitted in paper under cover of Form SE.**

Form SE (§§ 239.64, 249.444, 259.603, 269.8, and 274.403 of this chapter) shall be filed as a paper cover sheet to the following documents submitted to the Commission in paper:

(a) Exhibits filed in paper pursuant to a hardship exemption shall be filed under cover of Form SE. See Rules 201 and 202 of Regulation S-T (§§ 232.201 and 232.202).

(b) Exhibits to a Commission schedule filed pursuant to Section 13 or 14(d) of the Exchange Act may be filed in paper under cover of Form SE where such exhibits previously were filed in paper (prior to a registrant's becoming subject to mandated electronic filing or pursuant to a hardship exemption) and are required to be refiled pursuant to the schedule's general instructions.

(c) Exhibits to Form N-SAR (§274.101 of this chapter), other than the Financial Data Schedule required under Rule 483 under the Securities Act of 1933 (§230.483 of this chapter), may be filed in paper under cover of Form SE.

(d) Annual Reports to Security Holders furnished by Public Utility Holding Companies as Exhibit A to Form U5S (§259.5s of this chapter) or under rule 29 (§250.29 of this chapter) shall be filed in paper under cover of Form SE.

(e) Reports to State Commissions, if furnished by Public Utility Holding Companies as Exhibit E to Form U5S (§259.5s of this chapter), shall be filed in paper under cover of Form SE.

(f) Maps furnished by Public Utility Holding Companies under Exhibits E to Forms U5B and U-1 (§259.5b and 259.101 of this chapter) shall be filed in paper under cover of Form SE.

(g) The Form SE shall be submitted in the following manner:

(1) If the subject of a temporary hardship exemption is an exhibit only, the exhibit shall be filed under cover of Form SE no later than one business day after the date the exhibit was to be filed electronically.

(2) An exhibit filed pursuant to a continuing hardship exemption, or any other document filed in paper under cover of Form SE (other than an exhibit filed pursuant to a temporary hardship exemption), as allowed by paragraphs (a) through (g) of this section, may be filed up to six business days prior to, or on the date of filing of, the electronic format document to which it relates but shall not be filed after such filing date. If a paper document is submitted in this manner, requirements that the document be filed with, provided with or accompany the electronic filing shall be satisfied.

(h) Any requirements as to delivery or furnishing the information to per-

sons other than the Commission shall not be affected by this section.

(i) Computational materials filed as an exhibit to Form 8-K (§249.308) by issuers of an "asset-backed security," as that term is defined in General Instruction I.B.5 of Form S-3 (§239.13 of this chapter).

[58 FR 14670, Mar. 18, 1993, as amended at 59 FR 67763, Dec. 30, 1994; 61 FR 30402, June 14, 1996; 62 FR 36458, July 8, 1997]

#### FINANCIAL DATA SCHEDULE

##### § 232.401 Financial Data Schedule.

A Financial Data Schedule shall be submitted as an exhibit to the filing(s) to which it relates in accordance with Item 601(c) of Regulation S-K (§229.601(c) of this chapter), Item 601(c) of Regulation S-B (§228.601(c) of this chapter) or Rule 483(e) (§230.483(e) of this chapter).

NOTE: An electronic filer's failure to furnish a Financial Data Schedule will not prevent acceptance of the filing for which the Schedule is required. However, inasmuch as the Schedule may be used by the Commission staff in its review of the filing, processing of the filing may be delayed pending filing of the Schedule. Further, electronic filers that have not filed a required Financial Data Schedule will be ineligible to use Form S-2, Form S-3 and Form S-8 (§§239.12, 239.13 and 239.16b of this chapter, respectively).

##### § 232.402 Liability for Financial Data Schedule.

A Financial Data Schedule shall not be deemed filed for purposes of section 11 of the Securities Act (15 U.S.C. 77k), section 18 of the Exchange Act (15 U.S.C. 78r), section 16 of the Public Utility Act (15 U.S.C. 79p), section 323 of the Trust Indenture Act (15 U.S.C. 77www), or section 34(b) of the Investment Company Act (15 U.S.C. 80a-33(b)), or otherwise be subject to the liabilities of such sections, and shall not be deemed a part of a registration statement to which it relates. The Financial Data Schedule shall, however, be subject to all other liability and anti-fraud provisions of the Acts. An electronic filer that accurately extracts the Financial Data Schedule information from its financial statements, financial statement schedules, or disclosures prepared in response to